

**In the Claims:**

Please amend claim 12.

1. (previously presented) A method of forming a muffler with a baffle, comprising the steps of:

providing a single piece of material;

forming a baffle portion having at least two legs, adjacent legs of said at least two legs being oriented at an acute angle to each other out of said single piece of material;

wrapping a remaining portion of said single piece of material around said baffle portion, attaching said single piece of material to itself to form a container portion;

forming at least one inlet and at least one outlet in said container portion;

securing said baffle portion to said container portion;

and

covering each end of said container portion.

2. (previously presented) The method of forming a muffler with a baffle of claim 1, further comprising the step of:

covering each end of said container portion by attaching an end cap.

3. (previously presented) The method of forming a muffler with a baffle of claim 1, further comprising the step of:

forming at least one first exhaust opening through a first leg and forming at least one second exhaust opening through a

second leg of said baffle portion.

4. (previously presented) The method of forming a muffler with a baffle of claim 3, further comprising the step of:

forming at least one third exhaust opening through a third leg of said baffle portion.

5. (previously presented) The method of forming a muffler with a baffle of claim 4, further comprising the step of:

forming at least one fourth exhaust opening through a third leg of said baffle portion.

6. (previously presented) The method of forming a muffler with a baffle of claim 1, further comprising the step of:

forming at least one inlet opening through said container portion, attaching at least one inlet tube to said at least one inlet opening, forming at least one outlet opening through said container portion, attaching at least one outlet tube to said at least one outlet opening.

7. (previously presented) The method of forming a muffler with a baffle of claim 6, further comprising the step of:

inserting said at least one inlet tube through said baffle portion and inserting said at least one outlet tube through said baffle portion.

8. (previously presented) The method of forming a muffler with a baffle of claim 6, further comprising the step of:

inserting said at least one inlet tube partially through said baffle portion and inserting said at least one outlet tube through said baffle portion.

9. (previously presented) The method of forming a muffler with a baffle of claim 1, further comprising the step of:

inserting at least one baffle tube through at least two of said at least two legs and inserting at least one resonator tube in at least one of said at least two legs.

10. (original) The method of forming a muffler with a baffle of claim 1, further comprising the steps of:

forming a first chamber adjacent a first inlet tube;

forming a second chamber adjacent a second inlet tube, a middle chamber being formed between said first and second chambers;

connecting said first chamber to said middle chamber with a first balance tube;

connecting said second chamber to said middle chamber with a second balance tube; and

connecting said first and second chambers with a third balance tube.

11. (original) The method of forming a muffler with a baffle of claim 1, further comprising the step of:

forming a web area between adjacent legs of said at least two legs.

12. (currently amended) A method of forming a muffler with a baffle, comprising the steps of:

forming a baffle having at least two legs, adjacent legs of said at least two legs being oriented at an acute angle to each other;

providing a tubular container, terminating each end of said tubular container with an end cap, said tubular container being sized to receive said baffle;

forming at least one inlet and at least one outlet in said tubular container, an inlet axis of said at least one inlet having an angular relationship to an outlet axis of said at least one outlet; and

securing said baffle to said container.

13. (original) The method of forming a muffler with a baffle of claim 12, further comprising the step of:

forming at least one first exhaust opening through a first leg and forming at least one second exhaust opening through a second leg of said baffle.

14. (original) The method of forming a muffler with a baffle of claim 13, further comprising the step of:

forming at least one third exhaust opening through a third leg of said baffle.

15. (original) The method of forming a muffler with a baffle of claim 14, further comprising the step of:

forming at least one fourth exhaust opening through a fourth leg of said baffle.

16. (original) The method of forming a muffler with a baffle of claim 12, further comprising the step of:

forming at least one inlet opening through said container, attaching at least one inlet tube to said at least one inlet opening, forming at least one outlet opening through said container, attaching at least one outlet tube to said at least one outlet opening.

17. (original) The method of forming a muffler with a baffle of claim 16, further comprising the step of:

inserting said at least one inlet tube through said baffle and inserting said at least one outlet tube through said baffle.

18. (original) The method of forming a muffler with a baffle of claim 16, further comprising the step of:

inserting said at least one inlet tube partially through said baffle and inserting said at least one outlet tube through said baffle.

19. (previously presented) The method of forming a muffler with a baffle of claim 12, further comprising the step of:

inserting at least one baffle tube through at least two of said at least two legs and inserting at least one resonator tube in at least one of said at least two legs.

20. (original) The method of forming a muffler with a baffle of claim 12, further comprising the steps of:

forming a first chamber adjacent a first inlet tube;

forming a second chamber adjacent a second inlet tube, a middle chamber being formed between said first and second chambers;

connecting said first chamber to said middle chamber with a first balance tube;

connecting said second chamber to said middle chamber with a second balance tube; and

connecting said first and second chambers with a third balance tube.

21. (original) The method of forming a muffler with a baffle of claim 12, further comprising the step of:

forming a web area between adjacent legs of said at least two legs.

Claims 22 - 29 (canceled)

30. (previously presented) The method of forming a muffler with a baffle of claim 1, further comprising the step of:

providing said container portion with one of a round and a square cross section.

31. (previously presented) The method of forming a muffler with a baffle of claim 12, further comprising the step of:

providing said container with one of a round and a square cross section.

32. (previously presented) A method of forming a muffler with a baffle, comprising the steps of:

providing a single piece of material;

forming a baffle portion having at least two legs, adjacent legs of said at least two legs being oriented at an acute angle to each other out of said single piece of material;

wrapping a remaining portion of said single piece of material around said baffle portion, attaching said single piece of material to itself to form a container portion;

forming at least one inlet and at least one outlet in said container, an inlet axis of said at least one inlet having an angular relationship to an outlet axis of said at least one outlet;

securing said baffle portion to said container portion;  
and

covering each end of said container portion with an end cap.

33. (previously presented) The method of forming a muffler with a baffle of claim 32, further comprising the step of:

forming at least one first exhaust opening through a first leg and forming at least one second exhaust opening through a second leg of said baffle portion.



34. (previously presented) The method of forming a muffler with a baffle of claim 33, further comprising the step of:

forming at least one third exhaust opening through a third leg of said baffle portion.

35. (previously presented) The method of forming a muffler with a baffle of claim 34, further comprising the step of:

forming at least one fourth exhaust opening through a third leg of said baffle portion.

36. (previously presented) The method of forming a muffler with a baffle of claim 32, further comprising the step of:

forming at least one inlet opening through said container portion, attaching at least one inlet tube to said at least one inlet opening, forming at least one outlet opening through said container portion, attaching at least one outlet tube to said at least one outlet opening.

37. (previously presented) The method of forming a muffler with a baffle of claim 36, further comprising the step of:

inserting said at least one inlet tube through said baffle portion and inserting said at least one outlet tube through said baffle portion.

38. (previously presented) The method of forming a muffler with a baffle of claim 36, further comprising the step of:

inserting said at least one inlet tube partially through said baffle portion and inserting said at least one outlet tube through said baffle portion.

39. (previously presented) The method of forming a muffler with a baffle of claim 32, further comprising the step of:

inserting at least one baffle tube through at least two of said at least two legs and inserting at least one resonator tube in at least one of said at least two legs.

40. (previously presented) The method of forming a muffler with a baffle of claim 32, further comprising the steps of:

forming a first chamber adjacent a first inlet tube;

forming a second chamber adjacent a second inlet tube, a middle chamber being formed between said first and second chambers;

connecting said first chamber to said middle chamber with a first balance tube;

connecting said second chamber to said middle chamber with a second balance tube; and

connecting said first and second chambers with a third balance tube.

41. (previously presented) The method of forming a muffler with a baffle of claim 32, further comprising the step of:

forming a web area between adjacent legs of said at least two legs.

42. (previously presented) The method of forming a muffler with a baffle of claim 1, further comprising the step of:

providing said container portion with one of a round and a square cross section.